★ January 2005

SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 7A, CHAPTER 31 "PERSONAL MONEY ALLOWANCE"

Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision.

| PARA | EXPLANATION OF CHANGE/REVISION | EFFECTIVE DATE |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 3102 Table 31-1 | This change incorporates the entitlement to personal money allowance for Naval officers holding certain positions identified in 37 U.S.C. 414(b). Subject personal money allowances were paid annually on a voucher. This change will allow monthly payment through the military pay system. NOTE: There are no entitlement changes to this chapter. | June 17, 2004 |

TABLE OF CONTENTS

PERSONAL MONEY ALLOWANCE

| 3101 | Entitlement |
|---------------|--------------------------------|
| ★ 3102 | Monthly Amounts Payable |
| 3103 | Taxability and Withholding Tax |

CHAPTER 31

PERSONAL MONEY ALLOWANCE

3101 ENTITLEMENT

310101. <u>Officers</u>. Officers in the capacities listed in Table 31-1, who are entitled to receive basic pay, are also entitled to receive a personal money allowance. This allowance is in addition to any other pay or allowance authorized.

310102. <u>Enlisted Members</u>. An enlisted member, serving as the senior enlisted member of his or her Military Service, is also entitled to receive a personal money allowance. This allowance is in addition to any other pay or allowance authorized.

★3102 MONTHLY AMOUNTS PAYABLE

See Table 31-1.

3103 TAXABILITY AND WITHHOLDING TAX

Personal money allowance is subject to federal and state income tax withholding.

★ January 2005

| PEI | RSONAL MONEY ALLOWANCE—AMOUNTS PAYABLE | | |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|------------------------------------------|
| R | A | В | C |
| U L E | If the member is serving | then the annual amount payable is | and is paid monthly at the rate of |
| 1 | as Chairman of the Joint Chiefs of Staff, Vice Chairman of the Joint Chiefs of Staff, Chief of Staff of the Army or Air Force; Chief of Naval Operations; Commandant of the Marine Corps, or Commandant of the Coast Guard (note 1) | \$4,000 (note 2) | \$333.33 |
| 2 | as a senior member of the Military Staff Committee of the United Nations and entitled to the grade, pay and allowances of a lieutenant general or vice admiral (note 1) | \$2,200 plus \$500 authorized in rule 4 | \$225.00 |
| 3 | in the grade of general or admiral | \$2,200 | \$183.33 |
| 4 | in the grade of, lieutenant general or vice admiral | \$500 | \$41.67 |
| ★ 5 | as the Director of Naval Intelligence (note 1) | \$5,200 | \$433.33 |
| ★ 6 | as the Superintendent of the Naval Academy (note 1) | | |
| ★ 7 | as the President of the Naval War College (note 1) | \$1,000 | \$83.33 |
| ★ 8 | as the Commandant of Midshipmen at the Naval Academy (note 1) | \$800 | \$66.67 |
| ★ 9 | as the Superintendent of the Naval Postgraduate School (note 1) | \$400 | \$33.33 |
| 10 | as the Sergeant Major of the Army, the Master Chief Petty Officer of the Navy, the Chief Master Sergeant of the Air Force, the Sergeant Major of the Marine Corps, or the Master Chief Petty Officer of the Coast Guard (note 1) | \$2,000 | \$166.67 |

NOTES:

- 1. This allowance is based on a specific duty assignment and it does not accrue before the date member starts, or after the date member is released from such duty assignment.
- 2. This amount is in place of any other personal money allowance authorized.

Table 31-1. Personal Money Allowance - Amounts Payable

★ January 2005

PERSONAL MONEY ALLOWANCE

3101 - ENTITLEMENT

310101 37 U.S.C. 413-414

Public Law 482, section 4, December 14, 1944 (58 Stat. 803) as amended by, Public Law

89-501, section 302

310102 37 U.S.C. 414(c)

Public Law 106-398, section 609, October 30, 2000

3103 - TAXABILITY AND WITHHOLDING TAX

Treas. Reg. 1.62-2 Treas. Reg.31.3401(a)

31 CFR 215-8

Table 31-1 37 U.S.C. 413 and 414

Rule 1 37 U.S.C. 413